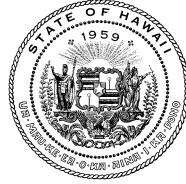


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April 2, 2007

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2007-02

RE: Form G-37, "General Excise/Use Tax Exemption for Certified or Approved Housing Projects"

This Announcement supercedes Announcement No. 2000-24, dated December 5, 2000.

Form G-37 is used by government agencies to certify that persons receiving gross income from the planning, design, financing, construction, sale or lease of a qualified low or moderate income housing project are exempt from the general excise tax under section 237-29, Hawaii Revised Statutes. This Announcement reflects changes to contact information for agencies that certify the form.

Effective immediately, the revised Form G-37 may be submitted for certification by the following agencies:

Hawaii Housing Finance and Development Corporation
Attention: Executive Director
677 Queen Street, Suite 300
Honolulu, HI 96813
Phone: 808-587-0533

Department of Community Services (City and County of Honolulu Projects)
Attention: Director
715 South King Street
3rd Floor
Honolulu, HI 96813
Phone: 808-768-7762

Office of Housing and Community Development (Hawaii County Projects)
Attention: Mr. Ed Taira
50 Wailuku Drive
Hilo, HI 96720-2484
Phone: 808-961-8379

County of Kauai Housing Agency (Kauai County Projects)
Attention: Mr. Kenneth Rainforth
Pi'ikoi Building
4444 Rice Street, Suite 330
Lihue, HI 96766
Phone: 808-241-4444

Department of Housing and Human Concerns (Maui County Projects)
Attention: Housing Administrator
Housing Division – County of Maui
86 W. Kamehameha Avenue
Kahului, HI 96732
Phone: 808-270-7351

Tax information may be downloaded from the Department's website at:
www.state.hi.us/tax. On Oahu, forms may be ordered by calling the Department's Forms Request Line at: 808-587-7572. Persons who are not calling from Oahu may call toll-free: 1-800-222-7572 to receive forms by mail. This form is not available by fax.



KURT KAWAFUCHI
Director of Taxation